



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0663-25656824

**36 Phillips County**

**0663 Whitewater K-12 Schools**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Lynn Hill **Phone #:** (406) 674-5417

(Signature)

(Date)

**Chair, Board of Trustees:** Mike Hammond

(Signature)

(Date)

**County Superintendant** Vivian Taylor

(Signature)

(Date)

## Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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**0663 Whitewater K-12 Schools**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
006	Local Gov Sev Tax (LGST)	STATE	006	State
390	Vo Ed All Career & Tech Ed Programs	STATE	390	State
412	Rural Low Income (Title VI-B-2)	FEDERAL	412	84.358B
420	Title I, Part D, Neglected, Delinquent & At-Risk Y	FEDERAL	420	84.013A
465	Miscellaneous Federal Grant thru OPI	FEDERAL	465	unknown

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**0663 Whitewater K-12 Schools**

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	119,348.79	87,723.45	183,648.52	6,307.46
02	Taxes Receivable - Real and Personal (120-149)	2,547.41	1,277.19	177.76	
03	Taxes Receivable - Protested (150-159)	170,477.92	57,925.48	19,135.32	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	292,374.12	146,926.12	202,961.60	6,307.46
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	173,025.33	59,202.67	19,313.08	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	119,348.79	87,723.45	183,648.52	6,307.46
52	<b>TOTAL FUND BALANCE/EQUITY</b>	119,348.79	87,723.45	183,648.52	6,307.46
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	292,374.12	146,926.12	202,961.60	6,307.46

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0663 Whitewater K-12 Schools

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		36,330.79	120,532.83	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		36,330.79	120,532.83	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		36,330.79	120,532.83	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		36,330.79	120,532.83	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		36,330.79	120,532.83	

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	286.79		6,608.17	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	313.06			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	599.85		6,608.17	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)			1,400.00	
35	<b>TOTAL LIABILITIES</b>			1,400.00	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	599.85		5,208.17	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	599.85		5,208.17	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	599.85		6,608.17	

# Trustees' Financial Summary

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**0663 Whitewater K-12 Schools**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,381.14	71,629.54	10,000.00	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10,381.14	71,629.54	10,000.00	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	10,381.14	71,629.54	10,000.00	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	10,381.14	71,629.54	10,000.00	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,381.14	71,629.54	10,000.00	

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,032.13			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10,032.13			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	10,032.13			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	10,032.13			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,032.13			



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)			55,996.76	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			55,996.76	
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			55,996.76	
52 TOTAL FUND BALANCE/EQUITY			55,996.76	
53 TOTAL LIABILITIES AND FUND BALANCE			55,996.76	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,212.61	3,812.88		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	30,212.61	3,812.88		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	30,212.61	3,812.88		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	30,212.61	3,812.88		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	30,212.61	3,812.88		



# Trustees' Financial Summary

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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	292,172.62	295,200.40
1112	District Levy - Personal Property	11,601.80	7,255.51
1114	District Levy - Pers Prop/Mobile Homes	383.42	394.49
1190	Penalties and Interest on Taxes	190.30	156.48
1510	Interest Earnings	27.74	3.08
3110	Direct State Aid	328,315.24	364,576.78
3111	Quality Educator	38,025.00	38,912.50
3112	At Risk Student	3,453.08	3,300.82
3113	Indian Education For All	1,101.60	1,252.80
3114	American Indian Achievement Gap	1,400.00	1,435.00
3115	State Spec Ed Allowable Cost Pymt to Districts	20,762.39	22,432.95
3116	Data For Achievement	810.00	1,200.00
3117	State Tuition for State Placement	2,335.00	0.00
3118	Natural Resource Development	2,339.63	4,092.96
3120	State Guaranteed Tax Base Aid	30,951.80	39,901.32
3444	State School Block Grant	70,423.95	70,423.95
3445	State Combined Fund School Block Grant	11,940.89	11,940.89
3446	SB96 Block Grant Reimbursement	7,058.97	0.00
3447	SB96 Combined Block Grant Reimbursement	1,006.91	0.00
3460	Montana Oil and Gas Tax	50,000.00	50,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>874,300.34</b>	<b>912,479.93</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	313,848.36	327,857.75	
			2XX Personal Services - Employee Benefits	71,733.83	69,294.34	
			4XX Purchased Property Services	0.00	202.00	
			6XX Supplies and Materials	2,177.03	11,217.02	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	21,563.04	21,779.52	
			2XX Personal Services - Employee Benefits	83.40	98.59	
			5XX Other Purchased Services	0.00	538.95	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	21,562.92	21,779.51	
			2XX Personal Services - Employee Benefits	83.40	98.59	
			6XX Supplies and Materials	823.27	1,938.87	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0663-25656824

**36 Phillips County**

**0663 Whitewater K-12 Schools**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>23XX Support Services - General Administration</b>			
		1XX	Personal Services - Salaries	48,332.51	60,885.27
		2XX	Personal Services - Employee Benefits	11,141.38	14,590.19
		3XX	Purchased Professional and Technical Services	1,830.00	0.00
		5XX	Other Purchased Services	7,609.10	10,799.07
		6XX	Supplies and Materials	2,089.35	2,099.80
		810	Dues and Fees	6,977.06	10,151.51
		<b>25XX Support Services - Business</b>			
		1XX	Personal Services - Salaries	23,327.15	7,136.23
		2XX	Personal Services - Employee Benefits	3,921.18	2,558.41
		5XX	Other Purchased Services	10.99	357.48
		6XX	Supplies and Materials	150.45	313.65
		810	Dues and Fees	2,400.00	2,400.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
		1XX	Personal Services - Salaries	45,860.20	39,684.01
		2XX	Personal Services - Employee Benefits	10,002.57	9,138.81
		4XX	Purchased Property Services	24,252.81	41,202.37
		6XX	Supplies and Materials	4,117.78	10,061.40
<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
		1XX	Personal Services - Salaries	42,057.96	42,480.03
		2XX	Personal Services - Employee Benefits	8,977.38	9,007.01
		5XX	Other Purchased Services	0.00	639.96
		6XX	Supplies and Materials	0.00	124.91
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
		920	Resources Transferred to Other School Districts or Cooperatives	904.37	997.92
<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
		810	Dues and Fees	500.00	0.00
<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
		1XX	Personal Services - Salaries	40,895.04	42,480.03
		2XX	Personal Services - Employee Benefits	7,173.24	6,165.88
		5XX	Other Purchased Services	0.00	2,707.39
		6XX	Supplies and Materials	1,695.41	6,829.79
		810	Dues and Fees	0.00	525.00
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
		1XX	Personal Services - Salaries	2,322.00	3,998.00
		2XX	Personal Services - Employee Benefits	16.14	8.17
		5XX	Other Purchased Services	727.19	2,355.47
		810	Dues and Fees	0.00	95.00





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	15,332.00	15,590.00
			2XX	Personal Services - Employee Benefits	398.73	409.90
			5XX	Other Purchased Services	1,060.49	7,233.60
			6XX	Supplies and Materials	3,010.36	9,888.53
			810	Dues and Fees	900.00	225.00
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	33,315.46	33,166.93
			2XX	Personal Services - Employee Benefits	19,042.05	14,514.82
			6XX	Supplies and Materials	0.00	2,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				802,225.60	868,126.68	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					74,995.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					912,479.93	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					868,126.68	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					119,348.79	(5)



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0663 Whitewater K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	116,524.64	147,987.00
	1112 District Levy - Personal Property	4,597.17	3,623.55
	1114 District Levy - Pers Prop/Mobile Homes	151.09	188.86
	1190 Penalties and Interest on Taxes	75.16	76.82
	1510 Interest Earnings	7.45	0.75
	2220 County On-Schedule Trans Reimb	49,808.31	28,473.15
	3210 State On-Schedule Trans Reimb	49,808.30	28,473.15
	3444 State School Block Grant	7,348.60	7,348.60
	3446 SB96 Block Grant Reimbursement	2,648.25	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>230,968.97</b>	<b>216,171.88</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
		1XX	Personal Services - Salaries	30,500.02	31,500.00
		2XX	Personal Services - Employee Benefits	11,021.99	12,682.80
	<b>25XX Support Services - Business</b>				
		1XX	Personal Services - Salaries	26,168.58	7,136.27
		2XX	Personal Services - Employee Benefits	3,936.83	2,558.41
	<b>27XX Student Transportation Services</b>				
		1XX	Personal Services - Salaries	60,454.98	46,086.91
		2XX	Personal Services - Employee Benefits	39,852.56	17,254.17
		4XX	Purchased Property Services	19,982.73	12,532.39
		5XX	Other Purchased Services	15,398.64	14,374.40
		6XX	Supplies and Materials	29,467.25	16,810.98
		810	Dues and Fees	3,600.00	4,300.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>240,383.58</b>	<b>165,236.33</b>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					36,787.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					216,171.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					165,236.33	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					87,723.45	(5)



# Trustees' Financial Summary

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0663 Whitewater K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	25,854.59	20,602.95
	1112 District Levy - Personal Property	1,056.12	508.35
	1114 District Levy - Pers Prop/Mobile Homes	35.76	29.14
	1190 Penalties and Interest on Taxes	17.66	11.26
	1510 Interest Earnings	163.44	41.38
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,127.57	21,193.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			6XX	Supplies and Materials	4,448.97	4,448.97
			7XX	Property and Equipment Acquisition	115,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				119,448.97	4,448.97	

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					166,904.41 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,193.08 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,448.97 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					183,648.52 (5)



# Trustees' Financial Summary

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0663 Whitewater K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.62	0.47
	1611 National School Lunch Program	6,320.40	6,776.00
	1621 Lunch Sales	2,140.50	1,645.00
	1900 Other Revenue from Local Sources	100.00	0.00
	3220 State Food Services Match	97.50	119.40
	4550 Federal Child Nutrition	24,501.56	20,368.13
	4552 Fresh Fruit And Vegetable	1,485.51	1,709.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>34,647.09</b>	<b>30,618.02</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	4,434.26	7,798.78
			2XX Personal Services - Employee Benefits	764.51	2,287.63
			4XX Purchased Property Services	643.90	881.40
			5XX Other Purchased Services	365.13	0.00
			6XX Supplies and Materials	25,859.65	18,657.77
			810 Dues and Fees	0.00	435.50
			8XX Other Expenditures	499.61	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>32,567.06</b>	<b>30,061.08</b>

#### Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	5,750.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,618.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	30,061.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,307.46	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	10.23	0.31
	2240 County Retirement Distribution	115,095.03	125,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>115,105.26</b>	<b>125,000.31</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	52,100.43	54,324.05
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	3,570.96	3,616.30
	<b>222X Educational Media Services</b>				
		2XX	Personal Services - Employee Benefits	3,570.96	3,616.30
	<b>23XX Support Services - General Administration</b>				
		2XX	Personal Services - Employee Benefits	8,905.91	9,347.13
	<b>25XX Support Services - Business</b>				
		2XX	Personal Services - Employee Benefits	5,606.86	2,140.98
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX	Personal Services - Employee Benefits	6,679.16	6,142.29
	<b>27XX Student Transportation Services</b>				
		2XX	Personal Services - Employee Benefits	14,143.49	9,845.10
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	6,003.64	6,234.64
	<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		920	Resources Transferred to Other School Districts or Cooperatives	1,185.00	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	6,598.81	6,874.49
	<b>710 School Sponsored Extracurricular Activities</b>				
	<b>34XX Extracurricular - Activities</b>				
		2XX	Personal Services - Employee Benefits	1,986.56	1,977.02
	<b>720 School Sponsored Athletics</b>				
	<b>35XX Extracurricular - Athletics</b>				
		2XX	Personal Services - Employee Benefits	2,895.26	3,050.83
	<b>910 Food Services</b>				
	<b>31XX Food Services</b>				
		2XX	Personal Services - Employee Benefits	5,853.19	6,410.40



# Trustees' Financial Summary

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<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	119,100.23	113,579.53
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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance	24,910.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	125,000.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	113,579.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	36,330.79	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
006	Local Gov Sev Tax (LGST)	
	1510 Interest Earnings	27.63
390	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	1,614.00
412	Rural Low Income (Title VI-B-2)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,094.61
420	Title I, Part D, Neglected, Delinquent & At-Risk Y	
	4200 Title I, Part A, Improving Basic Programs	30,306.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41,042.24

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
006	Local Gov Sev Tax (LGST)				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX Supplies and Materials			385.00
		7XX Property and Equipment Acquisition			5,000.00
		006 Subtotal			5,385.00
412	Rural Low Income (Title VI-B-2)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		6XX Supplies and Materials			9,094.61
		412 Subtotal			9,094.61
420	Title I, Part D, Neglected, Delinquent & At-Risk Y				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX Personal Services - Salaries			20,893.44
		2XX Personal Services - Employee Benefits			9,412.56
		420 Subtotal			30,306.00
465	Miscellaneous Federal Grant thru OPI				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services			3,035.00
		465 Subtotal			3,035.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					47,820.61





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## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					127,311.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					41,042.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					47,820.61	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					120,532.83	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
006 Local Gov Sev Tax (LGST)	27.63	5,385.00	-5,357.37
390 Vo Ed All Career & Tech Ed Programs	1,614.00	0.00	1,614.00
412 Rural Low Income (Title VI-B-2)	9,094.61	9,094.61	0.00
420 Title I, Part D, Neglected, Delinquent & At-Risk Y	30,306.00	30,306.00	0.00
465 Miscellaneous Federal Grant thru OPI	0.00	3,035.00	-3,035.00
<b>Total</b>	<b>41,042.24</b>	<b>47,820.61</b>	<b>-6,778.37</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.35	0.14
	3260 State Driver's Education Reimbursement	349.98	313.06
	6100 Material Prior Period Revenue Adjustments	-0.01	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		350.32	313.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	351.50	456.00	
			2XX Personal Services - Employee Benefits	1.92	2.59	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				353.42	458.59	

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						745.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						313.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						458.59 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						599.85 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	2.49	1.29	
	1910 Rentals	23,973.69	17,198.82	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,976.18	17,200.11	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services			256.62	0.00
	8XX Community Services Programs				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services			13,805.62	14,165.30
	5XX Other Purchased Services			2,000.00	2,000.00
	6XX Supplies and Materials			3,704.73	2,494.44
	8XX Other Expenditures			3,180.00	2,430.00
	4XXX Facilities Acquisition and Construction Services				
	7XX Property and Equipment Acquisition			10,374.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				33,320.97	21,089.74

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					9,097.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,200.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					21,089.74 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,208.17 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	8,583.67	8,768.84
	1112 District Levy - Personal Property	342.33	215.17
	1114 District Levy - Pers Prop/Mobile Homes	11.35	11.71
	1190 Penalties and Interest on Taxes	5.61	4.54
	1510 Interest Earnings	1.98	0.81
	1900 Other Revenue from Local Sources	0.00	1,565.00
	3281 State Technology Aid	770.92	822.67
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>9,715.86</b>	<b>11,388.74</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials	2,808.73	985.95
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			4XX Purchased Property Services	852.50	0.00
			6XX Supplies and Materials	10,664.01	3,733.07
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>14,325.24</b>	<b>4,719.02</b>

### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	3,711.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	11,388.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,719.02	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,381.14	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0663-25656824

**36 Phillips County**

**0663 Whitewater K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	64.09	12.43
	1900 Other Revenue from Local Sources	0.00	1,024.10
	3460 Montana Oil and Gas Tax	150,519.23	87,257.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>150,583.32</b>	<b>88,293.81</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	15,000.00	14,122.50
			2XX Personal Services - Employee Benefits	24.40	81.54
			4XX Purchased Property Services	1,152.00	1,922.03
			6XX Supplies and Materials	554.67	35.60
	<b>222X Educational Media Services</b>				
			6XX Supplies and Materials	617.86	481.00
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	10,083.34	780.00
			2XX Personal Services - Employee Benefits	5,842.80	4.51
			3XX Purchased Professional and Technical Services	0.00	5,062.00
			5XX Other Purchased Services	3,060.88	6,628.60
			6XX Supplies and Materials	608.81	1,270.69
			810 Dues and Fees	1,046.40	8,232.40
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	2,860.00	0.00
			2XX Personal Services - Employee Benefits	714.71	0.00
			5XX Other Purchased Services	682.63	0.00
			6XX Supplies and Materials	193.08	437.81
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	0.00	1,040.00
			2XX Personal Services - Employee Benefits	0.00	6.01
			4XX Purchased Property Services	17,291.67	8,620.68
			5XX Other Purchased Services	8,000.00	7,243.00
			6XX Supplies and Materials	6,890.19	416.65
			7XX Property and Equipment Acquisition	21,529.77	10,000.00
			8XX Other Expenditures	130.00	507.84
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			7XX Property and Equipment Acquisition	1,885.21	0.00

# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>280 Special Education - Local and State</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	1,500.00	1,500.00	
			2XX Personal Services - Employee Benefits	2.44	8.66	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	1,500.00	1,500.00	
			2XX Personal Services - Employee Benefits	2.44	8.66	
			6XX Supplies and Materials	2,635.62	828.69	
	<b>710 School Sponsored Extracurricular Activities</b>					
	<b>34XX Extracurricular - Activities</b>					
			1XX Personal Services - Salaries	8,865.00	6,890.00	
			2XX Personal Services - Employee Benefits	14.39	39.79	
	<b>720 School Sponsored Athletics</b>					
	<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	5,600.00	5,350.00	
			2XX Personal Services - Employee Benefits	9.08	90.98	
			5XX Other Purchased Services	58.00	0.00	
			6XX Supplies and Materials	2,338.27	1,160.19	
			8XX Other Expenditures	1,060.00	4,250.00	
<b>910</b>	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>1XXX Instruction</b>					
			6XX Supplies and Materials	5,746.16	0.00	
	<b>222X Educational Media Services</b>					
			6XX Supplies and Materials	416.86	0.00	
	<b>23XX Support Services - General Administration</b>					
			2XX Personal Services - Employee Benefits	479.05	0.00	
			3XX Purchased Professional and Technical Services	9,735.00	0.00	
			5XX Other Purchased Services	4,218.76	0.00	
			6XX Supplies and Materials	1,760.01	0.00	
			810 Dues and Fees	6,340.48	0.00	
	<b>25XX Support Services - Business</b>					
			5XX Other Purchased Services	1,570.04	0.00	
	<b>26XX Operation and Maintenance of Plant Services</b>					
			4XX Purchased Property Services	26,045.66	0.00	
			6XX Supplies and Materials	8,953.77	0.00	
	<b>280 Special Education - Local and State</b>					
	<b>1XXX Instruction</b>					
			6XX Supplies and Materials	183.57	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			5XX Other Purchased Services	178.46	0.00	
			6XX Supplies and Materials	9,734.09	0.00	
			810 Dues and Fees	160.00	0.00	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
			5XX Other Purchased Services	5,002.91	0.00	
			8XX Other Expenditures	500.00	0.00	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
			5XX Other Purchased Services	4,536.77	0.00	
			6XX Supplies and Materials	1,293.80	0.00	
			8XX Other Expenditures	3,935.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				212,544.05	88,519.83	

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance					71,855.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					88,293.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					88,519.83	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					71,629.54	(5)



# Trustees' Financial Summary

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**36 Phillips County**

**0663 Whitewater K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.80	2.21
	1900 Other Revenue from Local Sources	0.00	1,040.48
	1910 Rentals	1,000.00	1,500.00
	5200 Sale or Compensation for Loss of Assets	0.00	1,778.99
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,004.80</b>	<b>4,321.68</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	890 Other Community Services				
		33XX Community Services			
			8XX Other Expenditures	0.00	2,611.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>2,611.00</b>

#### Schedule Of Changes Worksheet

**Fund Code 60**

Beginning Fund Balance	8,321.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,321.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,611.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	10,032.13	(5)





# Trustees' Financial Summary

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**36 Phillips County**

**0663 Whitewater K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 82 - Interlocal Agreement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.43	0.00
	3250 Montana Digital Academy	5,655.59	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,656.02</b>	<b>0.00</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	325	Montana Digital Academy			
		1XXX	Instruction		
			1XX Personal Services - Salaries	4,560.96	0.00
			2XX Personal Services - Employee Benefits	2,425.30	0.00
			6XX Supplies and Materials	0.00	98.93
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>6,986.26</b>	<b>98.93</b>

#### Schedule Of Changes Worksheet

**Fund Code 82**

Beginning Fund Balance	98.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	98.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	39,227.77	34,873.21
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>39,227.77</u>	<u>34,873.21</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	36,493.53	35,492.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>36,493.53</u>	<u>35,492.38</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	56,615.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,873.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,492.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	55,996.76	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	42,057.96	42,480.03
XX	39X	1XXX	112 Certified Teacher Staff Salaries	40,895.04	42,480.03
XX	427	1XXX	112 Certified Teacher Staff Salaries	21,361.50	20,893.44
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	298,984.10	308,112.55
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	739.85	3,083.32
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	2,155.43	215.00
XX	XXX	26XX	41X Energy Utility Services	35,658.54	33,975.48
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	12,259.21	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	9,072.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	9,072.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,024.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	13,063.68
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	53,249.83
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

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0663 Whitewater K-12 Schools

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	42,480.03	0.00	0.00	0.00	0.00
280	1XXX	2XX	9,007.01	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	639.96	0.00	0.00	0.00	0.00
280	1XXX	6XX	124.91	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	997.92	0.00	0.00	0.00	0.00
<b>Totals</b>			53,249.83	0.00	0.00	0.00	0.00

53,249.83

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	25,970.00	0.00	0.00	0.00	25,970.00
Land Improvements	97,020.00	0.00	0.00	0.00	97,020.00
Buildings	3,202,806.00	0.00	0.00	0.00	3,202,806.00
Machinery and Equipment	1,091,035.00	0.00	0.00	76,052.00	1,014,983.00
Totals at Historical Cost	4,416,831.00	0.00	0.00	76,052.00	4,340,779.00
Depreciation					
Building Accum	1,159,347.00	0.00	71,897.00	0.00	1,231,244.00
Machinery and Equipment Accum	599,053.50	0.00	0.00	4,450.00	594,603.50
Total Accumulated Depreciation	1,758,400.50	0.00	71,897.00	4,450.00	1,825,847.50
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,658,430.50	0.00	-71,897.00	71,602.00	2,514,931.50

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	119,932.39	6,909.49	0.00	0.00	126,841.88	0.00	126,841.88
Total Governmental Activity							
Non-bond Long-Term Liabilities	119,932.39	6,909.49	0.00	0.00	126,841.88	0.00	126,841.88

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	0.00	8,201.96	0.00	8,201.96
Net Pension - TRS	0.00	699,409.00	0.00	699,409.00